

PERANCANGAN SIKLUS PENDAPATAN SISTEM INFORMASI AKUNTANSI PADA *GIZSYA ASSOCIATION*

Gizsy Resha Larastika

ABSTRAK

Penelitian ini bertujuan untuk merancang desain Siklus Pendapatan Sistem Informasi Akuntansi Pada *Gizsy Association*. Dalam perancangan siklus ini diterapkan sistem pengendalian internal. Siklus ini dijelaskan dalam bentuk *flowchart* dan deskripsi prosedur. Terdapat empat subsistem siklus pendapatan pada *Gizsy Association*, yaitu sistem (1) penerimaan pesanan, (2) sistem pengiriman, (3) sistem permintaan pembayaran, dan (4) sistem penerimaan kas. Dalam siklus pendapatan tersebut, terdapat sembilan dokumen terkait, yaitu (1) Permintaan Penulisan Buku, (2) *MoU (Memorandum of Understanding)*, (3) Permintaan Proses Kreatif, (4) Bukti Penyelesaian Kreatif, (5) Permintaan Revisi, (6) Bukti Penyelesaian Revisi, (7) Bukti Pengiriman Pesanan, (8) Permintaan Pembayaran, dan (9) Bukti Penerimaan Kas/Bank. Departemen terkait dalam siklus ini, yaitu (1) Departemen Kesekretariatan yang terdiri dari koordinator kesekretariatan, *customer service*, dan staf komunikasi dan pemasaran, (2) Departemen Kreatif yang terdiri dari koordinator kreatif dan tim kreatif, (3) Departemen Akuntansi dan Keuangan yang terdiri dari koordinator akuntansi dan keuangan, staf penerimaan, staf piutang, staf buku besar, dan staf pengawasan.

Kata Kunci: Sistem Informasi Akuntansi, siklus pendapatan, *flowchart*

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ABSTRACT

This study aims at designing Revenue Cycle Accounting Information Systems In Gizsya Association. In designing this cycle implemented internal control system. This cycle is described in the form of flowcharts and descriptions of procedures. There are four subsystems in the revenue cycle Gizsya Association, which are (1) take order system, (2) delivering system, (3) billing system, and (4) cash collection system. In the revenue cycle, there are nine related documents, which are (1) Demand Book Writing, (2) MOU (Memorandum of Understanding), (3) Requests Creative Process, (4) Proof of Completion Creative, (5) Request for Revision, (6) Proof of Revised Settlement, (7) Proof of Delivery Order, (8) Request for Payment, and (9) Cash Receipt/Bank. Department involved in this cycle are (1) Secretariat Department such as the secretariat coordinator, customer service, and communication and marketing staff, (2) Creative Department such as creative coordinator and creative team, (3) Accounting and Finance Department such as accounting and financial coordinator, reception staff, accounts staff, ledger staff, and supervision staff.

Key words: Accounting Information System, revenue cycle, flowchart